

CONCLUSION

Any fees believed to be due are being paid concurrently herewith. The Director is hereby authorized to credit any fee overpayment, or charge any fee underpayment, to Deposit Account No. 06-1205.

Applicants' undersigned attorney may be reached in our Costa Mesa, CA office at (714) 540-8700. All correspondence should continue to be directed to our below-listed address.

Respectfully submitted,

/Daniel Barry/
Daniel G. Barry
Registration No. 65,423
Attorney for Applicants

FITZPATRICK, CELLA, HARPER & SCINTO
1290 Avenue of the Americas
New York, New York 10104-3800
Facsimile: (212) 218-2200

FCHS_WS 6599576v1.doc